



Matthew J. Meltzer

Shareholder

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Shareholder Matthew J. Meltzer enjoys helping clients navigate their tax challenges. He regularly advises them in transactional tax matters, including like-kind exchanges of real estate under Section 1031 of the Internal Revenue Code, mergers and acquisitions, offerings of Section 1202 qualified small business stock, business reorganizations (both in anticipation of a strategic transaction and otherwise), and joint ventures.

Matt's like-kind exchange practice is uniquely diverse: he assists closely-held partnerships selling a single property and regularly works with a publicly traded REIT that buys and sells portfolios of properties in the nine figures. He has helped clients in a variety of split-up exchanges, which allow partners in a real estate venture to go their separate ways and either cash-out or do their own exchanges, as well as complex build-to-suit exchanges involving leasehold structures and the matching of multiple sales to multiple acquisitions, all in a tax-efficient manner. In addition to representing the principals in these transactions, Matt advises qualified intermediaries and exchange accommodation titleholders, both in the context of specific transactions and in preparing their general form documents for standard and complex exchanges.

Matt is also very active in the field of taxation of litigation recoveries. He frequently works with plaintiffs and their litigation counsel in settlement negotiations and the drafting and execution of settlement agreements to ensure that tax issues are properly addressed. Matt's role in these engagements is to help plaintiffs and their attorneys by advising on the allocation of the recovery across multiple claims with differing tax treatment and the overall tax impact to the parties. In addition to providing advice, Matt has also helped clients apply for and obtain private letter rulings from the Internal Revenue Service regarding these issues. Once the tax treatment of the recovery is determined, Matt further assists plaintiffs and their attorneys and other professional advisors evaluate options for structuring their recovery in a tax-efficient way. He also advises leading product providers regarding the tax aspects of their solutions. Matt is also a co-author, along with Patrick Hindert and George Luecke, of the leading treatise on structured litigation settlements, *Structured Settlements and Periodic Payment Judgments*, published by the Law Journal Press.

Practice Areas

Tax Law

Business and M&A

Admissions

Pennsylvania

U.S. District Court for the Eastern District of Pennsylvania

U.S. District Court for the Western District of Pennsylvania

Education

- Temple University School of Law, L.L.M. in Taxation
- Vanderbilt University School of Law, J.D.
- Swarthmore College, B.A.

Clerkships

U.S. District Court for the Western District of Pennsylvania, Hon. Gary L. Lancaster, 2012-2013

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In addition to his transactional practice, Matt also represents clients in tax controversy matters before state and local agencies and courts and has assisted clients in negotiating voluntary disclosure arrangements with state revenue authorities. On the counseling side, he regularly advises on routine tax information reporting and compliance matters.

Matt is a frequent speaker and is tapped for speaking engagements all over the country. He regularly speaks at meetings of the Federation of Exchange Accommodators, the trade association for Section 1031 facilitators, as well as the Society of Settlement Planners, a leading association of litigation settlement professionals. He has spoken at prior meetings of the National Structured Settlements Trade Association and presented continuing education programs on like kind exchanges and litigation tax topics.

An attorney and NSSTA member who attended one of Matt's GLAM presentations said, "This might be the best tax presentation that I've ever heard, including those that I've presented or participated in since Rev Ruling 79-220 was written. Great job!"

Prior to entering law practice, Matt worked as a financial adviser, assisting private clients with issues related to personal income and business-entity tax planning, federal and state taxation audits, and income tax preparation.

Matt Meltzer Decodes the IRS GLAM & Standard Fee Structures

REPRESENTATIVE MATTERS

- Advised the Government of Nevis on drafting and enacting its Limited Partnership Ordinance, which makes Nevis a competitive jurisdiction for private placement investments and wealth preservation and planning.
- Represented a major, publicly-traded REIT in sales and acquisitions of medical office buildings and senior living facilities located all over the country in like-kind exchanges under Section 1031 of the Internal Revenue Code. The transactions involved both single-property and portfolio property sales and acquisitions. In the past, transactions for this client have involved complex structures such as series LLCs and part sale/part contribution transactions with various joint venture partners. Provided client tax and transactional advice for over a decade to structure and implement sales and acquisitions of billions of dollars of real estate in a tax efficient manner.
- Represented the seller in an asset purchase and contribution agreement of a medical spa practice with a 1031 exchange component.
- Represented two closely held businesses and their owners in the sale of assets relating to a medical spa business, as well as the sale of shares of the professional corporation with a 1031 exchange component.
- Represented client in the acquisition of a cold storage warehouse facility with a 1031 exchange component.
- Represented a national supplier of remote patient monitoring solutions in corporate re-organization and re-domestication via a merger and conversion of a New York limited liability company into a Delaware corporation with a 1031 exchange component.

HONORS & AWARDS

- Named *Best Lawyers of America: Ones to Watch*, Tax Law, 2026

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PROFESSIONAL AFFILIATIONS

- Federation of Exchange Accommodators (Law Firm Affiliate)
- Philadelphia Bar Association, Tax Section, Governing Council
- Philadelphia Holocaust Remembrance Foundation Board Member, 2021-2022
- Insurance Industry Charitable Foundation Associate Board Member (Philadelphia Chapter), 2017-2022
- Series 65 Registered Investment Advisor (former member)